

JOHNSON COUNTY COMMISSIONERS COURT



RICK BAILEY
Commissioner Pct. #1

ROGER HARMON
County Judge

JERRY D. STRINGER
Commissioner Pct. #3

TROY T. THOMPSON
Commissioner Pct. #2

Alison Hitchcock
Assistant to Commissioner's Court

DON BEESON
Commissioner Pct. #4

STATE OF TEXAS

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RESOLUTION

COUNTY OF JOHNSON

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RESOLUTION TO OPT OUT OF GOODS-IN-TRANSIT EXEMPTION


- WHEREAS,** On October 1, 2011, a legislative change to *Section 11.253* of the Texas Tax Code (which provides a general exemption from property taxation for certain goods-in-transit personal property) takes effect and nullifies all previous local option actions taken by a Commissioners Court to provide for the taxation of goods-in-transit; and
- WHEREAS,** the new statute also provides a local option for Commissioners Court to opt out of the exemption provided it takes official action to tax the goods-in-transit after October 1, 2011 and before January 1 of the first tax year in which the Commissioners Court proposed to tax goods-in-transit; and
- WHEREAS,** the Johnson County Commissioners Court held a public hearing on the issue of taxing goods-in-transit on November 14, 2011; and
- WHEREAS,** the Johnson County Commissioners Court finds that the goods-in-transit exemption as authorized by *Section 11.253* of the Texas Tax Code is not in the best interest of Johnson County and further finds that more appropriate business incentives exist to encourage economic development and growth of business in Johnson County;

NOW, THEREFORE, BE IT RESOLVED that the Commissioners Court of Johnson County, Texas, as permitted by the Texas Constitution and *Section 11.253* of the Texas Tax Code, hereby provides for the taxation of goods-in-transit otherwise exempt from taxation by *Section 11.253* of the Texas Tax Code.

IN WITNESS WHEREOF, we hereto set our hands and cause the Seal of Johnson County, Texas to be affixed on this 14th day of November, 2011.



Roger Harmon, Johnson County Judge


Rick Bailey, Commissioner Pct #1


Troy T. Thompson, Commissioner Pct #2


Jerry Stringer, Commissioner Pct #3


Don Beeson, Commissioner Pct #4

ATTEST: 
Becky Williams, County Clerk

